

**CLARK COUNTY, KANSAS**

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**FINANCIAL STATEMENT  
with  
INDEPENDENT AUDITOR'S REPORT  
YEAR ENDED DECEMBER 31, 2012**

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# CLARK COUNTY, KANSAS

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## INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners  
County of Clark, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Clark County, Kansas, as of and for the year ended December 31, 2012, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by Clark County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

## **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Clark County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

## **Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Clark County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

## **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and the schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures (Schedule 2 as listed in the table of contents) upon which we rendered an unqualified opinion dated September 21, 2013 are also presented for comparative analysis and is not a required part of the 2012 financial statement. The 2011 financial statements and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management and Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 financial statements. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 financial statements or to the 2011 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 financial statements as a whole.

*Kennedy McKee & Company LLP*

September 21, 2013

# CLARK COUNTY, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2012

<u>Fund</u>	<u>Beginning unencumbered cash balance (deficit)</u>	<u>Prior year canceled encumbrances</u>	<u>Receipts</u>
General	\$ 657,888	\$ -	\$ 2,780,237
Special purpose funds:			
Special vehicle	12,228	-	21,304
Special alcohol	5,377	-	612
Emergency 911	66,457	-	2,134
Wireless 911 emergency	19,146	-	2,602
Special bridge	313,852	-	30,578
Employee benefits	175,501	-	913,511
Noxious weed capital outlay	75,044	-	-
Rural fire district #1 Ashland	15,598	-	77,884
Rural fire district #2	10,479	-	40,483
Rural fire district #3	(11)	-	2,025
Non-budgeted special purpose funds:			
Treasurer's equipment reserve	3,000	-	3,000
Diversion fee	13,549	-	3,500
P.A.T.F.	3,238	-	452
Special prosecutor's trust	549,817	-	148,189
Special law enforcement trust	547,399	-	1,088,859
Special concealed carry license	1,220	-	227
Equipment reserve	481,461	-	-
Capital improvement	558,454	-	-
Bioterrorism grant	1,970	-	7,565
Register of deeds technology	9,797	-	6,736
911 land/wireless/VOIP	-	-	38,847
Special machinery	38,279	-	100,000
Ambulance capital outlay	10,618	-	-
Rural fire district #1 Englewood	2,426	-	7,693
Total - excluding agency funds	<u>\$ 3,572,787</u>	<u>\$ -</u>	<u>\$ 5,276,438</u>
Composition of cash balance:			
Checking accounts			
Money market accounts			
Cash and cash items on hand			
Certificates of deposit			
Total cash			
Agency funds			
Total - excluding agency funds			

The notes to the financial statement are an integral part of this statement.

STATEMENT 1

<u>Expenditures</u>	<u>Ending unencumbered cash balance (deficit)</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance (deficit)</u>
\$ 2,784,477	\$ 653,648	\$ 117,903	\$ 771,551
18,768	14,764	-	14,764
240	5,749	-	5,749
15,388	53,203	457	53,660
230	21,518	-	21,518
27,510	316,920	9,490	326,410
800,194	288,818	510	289,328
6,392	68,652	-	68,652
98,389	(4,907)	-	(4,907)
50,829	133	-	133
2,013	1	-	1
-	6,000	-	6,000
1,352	15,697	1,178	16,875
254	3,436	-	3,436
40,251	657,755	-	657,755
942,290	693,968	40,468	734,436
-	1,447	-	1,447
54,978	426,483	16,557	443,040
97,989	460,465	-	460,465
8,567	968	-	968
1,090	15,443	-	15,443
-	38,847	-	38,847
34,000	104,279	-	104,279
8,000	2,618	-	2,618
11,894	(1,775)	-	(1,775)
<u>\$ 5,005,095</u>	<u>\$ 3,844,130</u>	<u>\$ 186,563</u>	<u>\$ 4,030,693</u>
			\$ 1,756,277
			6,014,106
			10,070
			<u>1,500,000</u>
			9,280,453
			<u>(5,249,760)</u>
			<u>\$ 4,030,693</u>

# CLARK COUNTY, KANSAS

## NOTES TO FINANCIAL STATEMENT

December 31, 2012

### A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

#### 1. Municipal Financial Reporting Entity

Clark County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Clark County, Kansas and does not include the following related municipal entities:

*Clark County Rural Fire District #1 and #2:* The Districts, defined as separate taxing entities by applicable state statutes, provide fire protection services to certain unincorporated areas of the County. The costs of providing such services are provided from property taxes assessed by the County to property owners in the District.

*Clark County Free Fair:* The Free Fair governing body members are appointed by the County Commissioners. The Free Fair is fiscally dependent upon the County because it provides substantial financial support.

*Clark County Extension Council:* The Council has an elected board for its governing body. The County can impose its will on the Council because it has the ability to modify or approve the operating budget of the Council. Although it receives some other support, the Council is fiscally dependent on the County.

*Pioneer-Krier Museum:* The governing body of the Museum is elected from among its members. The Museum is fiscally dependent upon the County because it provides substantial financial support.

#### 2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2012:

#### REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

4. Budgetary information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- d. Adoption of the final budget on or before August 25<sup>th</sup>.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.



## A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 4. Budgetary information (continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for agency funds and the following special purpose funds:

Treasurer's Equipment Reserve  
Diversion Fee  
P.A.T.F.  
Special Prosecutor's Trust  
Special Law Enforcement Trust  
Special Concealed Carry License  
Equipment Reserve  
Capital Improvement  
Bioterrorism Grant  
Register of Deeds Technology  
911 Land/Wireless/VOIP  
Special Machinery  
Ambulance Capital Outlay  
Rural Fire District #1 Englewood

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## B. COMPLIANCE WITH KANSAS STATUTES

References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the Director of Accounts and Reports, Kansas Department of Administration, and interpretation by legal representatives of the County.

The cash basis law provided by K.S.A. 10-1113 prohibits the creation of indebtedness in any fund in excess of monies available in that fund. At year end, the Rural Fire District #1 Ashland and Rural Fire District #1 Englewood funds had unencumbered cash deficits of \$4,907 and \$1,775, respectively.

The budget law provided by K.S.A. 79-2935 prohibits the expenditure of funds in excess of that allowed by budget. Expenditures exceeded the adopted budget of the Rural Fire District #1 Ashland fund by \$2,159.

K.S.A. 9-1402 requires the County to obtain security for deposits held in financial institutions. At year-end, the County had unsecured deposits in one financial institution of \$393,845.

## C. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the county, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka.

At December 31, 2012, the County's carrying amount of deposits was \$9,270,383 and the bank balance was \$9,455,774. Of the bank balance, \$876,551 was covered by federal depository insurance, \$8,185,378 was collateralized with securities held by the pledging financial institutions' agents in the County's name, and the balance of \$393,845 was unsecured.

## D. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2012, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions</u>	<u>Balance end of year</u>	<u>Interest paid</u>
Capital leases:					
2008 John Deere loader					
Issued 6/29/2009					
In the amount of \$97,366					
At interest rate of 3.50%					
Maturing 1/15/2014	\$ 59,491	\$ -	\$ 19,153	\$ 40,338	\$ 2,082

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2013	\$ 19,820	\$ 1,416	\$ 21,236
2014	20,518	718	21,236
Total	<u>\$ 40,338</u>	<u>\$ 2,134</u>	<u>\$ 42,472</u>

## E. INTERFUND TRANSFERS

A summary of interfund transfers by type is as follow:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Statutory authority</u>
Operating transfers:			
Rural Fire District	Rural Fire District		
#1 Ashland	#1 Englewood	\$ 7,693	KSA 19-3610
Special vehicle	General	12,228	KSA 8-145
General	Special machinery	100,000	KSA 68-141g
General	Treasurer's equipment reserve	3,000	KSA 19-119
		<u>\$ 122,921</u>	
Transfers to related municipal entities:			
General	Free Fair	\$ 14,000	KSA 2-129
General	Extension Council	74,284	KSA 2-610
General	Pioneer-Krier Museum	45,289	KSA 19-2801
Rural Fire District			
#1 Ashland	Fire District #1	90,508	KSA 19-3601
Rural Fire District			
#1 Englewood	Fire District #1	11,894	KSA 19-3601
Rural Fire District			
#2 Minneola	Fire District #2	50,399	KSA 19-3601
		<u>\$ 286,374</u>	

## F. PENSION COSTS AND EMPLOYEE BENEFITS

### Defined Benefit Pension Plan

*Plan description.* Clark County participates in the Kansas Public Employees Retirement System (KPERs) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERs and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERs and KP&F issue a publicly available financial report (only one is issued) that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERs (611 South Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. Effective July 1, 2009 KPERs has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERs member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERs and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The County employer contributions to KPERs for the years ending December 31, 2012, 2011 and 2010 were \$82,143, \$75,655 and \$73,313, respectively, equal to the required contributions for each year. The County contributions to KP&F for the years ending December 31, 2012, 2011 and 2010 were \$43,308, \$35,952 and \$28,661, respectively, equal to the required contributions for each year.

## F. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

### Other Employee Benefits

*Compensated absences* - The County's policies regarding vacations permit employees to accumulate a maximum of twenty calendar days of vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accrued vacation earned prior to termination or resignation. All employees on permanent status earn sick leave at the rate of approximately one calendar day per month with a maximum accumulation of sixty days. No allowance for unused sick leave is paid upon termination or resignation; however, upon retirement, sick leave will be paid up to a maximum of twenty days.

*Section 125 plan* - The County offers a Section 125 flexible benefit plan to employees electing to participate. It is used for unreimbursed medical costs and dependent care expenses. The plan is administered by an independent company.

*Deferred compensation plan* - The County offers employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457.

### Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

## G. LANDFILL CLOSURE AND POST-CLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for thirty years after closure. Although closure and post closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The landfill closure and post closure care liability is \$604,488 at December 31, 2012. This represents the cumulative amount reported to date based on the use of 92 percent of the estimated capacity of the area currently open. The County will recognize the remaining estimated liability for closure and post closure care of \$426,269 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post closure care in 2012. Actual cost may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax revenues. The County expects the current cell to operate for approximately eight years.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components; financial, public notice, record keeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

#### H. OPERATING LEASES

In December of 2008, the County entered into a five-year operating lease for two motor graders. The annual cost of the lease is \$38,566.

In January of 2011, the County entered into a five-year operating lease for three motor graders. The annual cost of the lease is \$71,315.

In December of 2012, the County entered into five-year operating lease for a motor grader. The annual cost of the lease is \$21,756, with the first payment due in February 2013.

The following is a yearly schedule of future minimum rental payments under the operating lease agreements:

2013	\$ 131,637
2014	93,071
2015	93,071
2016	93,071
2017	<u>21,756</u>
Total	<u>\$ 432,606</u>

#### I. CONSTRUCTION COMMITMENTS

On December 5, 2012, the County approved a bid, less change orders, for renovations to the Ashland EMS Building at a cost of \$45,070. The project was not started until January 2013; therefore, there were no cash disbursements or accounts payable for the year ended December 31, 2012.

#### J. CONTINGENCIES

The County is under investigation by the Kansas Bureau of Investigation concerning the use of funds in the Special Law Enforcement Trust fund. The potential liability or outcome of this investigation is unknown.

The County receives Federal and State grants for specific purposes that are subject to review and audit by Federal and State agencies. Such audits could result in a request for reimbursement for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of County management, such disallowances, if any, will not be significant.

#### K. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded coverage in any of the past three years.

#### L. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 21, 2013, the date on which the financial statement was available to be issued. Management's evaluation concluded that there are no subsequent events that are required to be recognized or disclosed in this financial statement.

**REGULATORY REQUIRED  
SUPPLEMENTARY INFORMATION**

## CLARK COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012

<u>Fund</u>	<u>Certified budget</u>	<u>Adjustment for qualifying budget credits</u>	<u>Total budget for comparison</u>	<u>Expenditures chargeable to current year</u>	<u>Variance favorable (unfavorable)</u>
General fund	\$ 2,977,023	\$ 5,612	\$ 2,982,635	\$ 2,784,477	\$ 198,158
Special purpose funds:					
Special vehicle	30,000	-	30,000	18,768	11,232
Special alcohol	4,400	-	4,400	240	4,160
Emergency 911	65,000	-	65,000	15,388	49,612
Wireless 911					
emergency	18,000	-	18,000	230	17,770
Special bridge	350,204	-	350,204	27,510	322,694
Employee benefits	993,389	-	993,389	800,194	193,195
Noxious weed					
capital outlay	62,000	-	62,000	6,392	55,608
Rural fire district #1	96,230	-	96,230	98,389	(2,159)
Rural fire district #2	53,431	-	53,431	50,829	2,602
Rural fire district #3	2,100	-	2,100	2,013	87
Total	<u>\$ 4,651,777</u>	<u>\$ 5,612</u>	<u>\$ 4,657,389</u>	<u>\$ 3,804,430</u>	<u>\$ 852,959</u>

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes	\$ 2,063,121	\$ 2,176,066	\$ 2,110,787	\$ 65,279
Intergovernmental	252,878	214,904	222,349	(7,445)
Licenses, fees, and permits	52,805	72,824	40,000	32,824
Charges for services	210,192	235,569	171,800	63,769
Use of money and property	45,130	23,577	56,000	(32,423)
Other	30,535	45,069	20,000	25,069
Operating transfers in	16,202	12,228	10,000	2,228
Total cash receipts	2,670,863	2,780,237	\$ 2,630,936	\$ 149,301
Expenditures:				
General government:				
Courthouse general:				
Personal services	47,066	41,148	\$ 58,085	\$ 16,937
Commodities	7,086	7,073	15,650	8,577
Contractual services	158,232	157,482	172,200	14,718
Capital outlay	-	-	1,650	1,650
Reimbursed expenditures	(11,423)	(3,844)	(30,000)	(26,156)
	200,961	201,859	217,585	15,726
Custodian:				
Personal services	30,658	31,032	31,400	368
Commodities	8,829	8,021	10,055	2,034
Contractual services	430	437	1,127	690
Capital outlay	-	-	1,850	1,850
	39,917	39,490	44,432	4,942
County Clerk:				
Personal services	79,030	84,752	81,000	(3,752)
Commodities	1,027	1,242	2,000	758
Contractual services	8,258	6,819	8,450	1,631
Reimbursed expenditures	-	(10)	-	10
	88,315	92,803	91,450	(1,353)



## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
County Appraiser:				
Personal services	\$ 71,512	\$ 73,671	\$ 73,665	\$ (6)
Commodities	2,997	2,782	3,000	218
Contractual services	27,066	28,459	39,040	10,581
Capital outlay	510	-	600	600
Reimbursed expenditures	(700)	(400)	-	400
	<u>101,385</u>	<u>104,512</u>	<u>116,305</u>	<u>11,793</u>
County Treasurer:				
Personal services	89,513	91,817	90,730	(1,087)
Commodities	1,724	4,294	2,500	(1,794)
Contractual services	5,678	4,318	6,300	1,982
Reimbursed expenditures	(153)	(319)	-	319
	<u>96,762</u>	<u>100,110</u>	<u>99,530</u>	<u>(580)</u>
Register of Deeds:				
Personal services	58,441	54,924	58,075	3,151
Commodities	3,607	2,990	3,635	645
Contractual services	6,689	11,214	7,816	(3,398)
	<u>68,737</u>	<u>69,128</u>	<u>69,526</u>	<u>398</u>
District Court:				
Commodities	3,036	1,158	2,150	992
Contractual services	19,779	19,049	27,100	8,051
Capital outlay	205	1,217	5,000	3,783
Reimbursed expenditures	(9,240)	(5,328)	-	5,328
	<u>13,780</u>	<u>16,096</u>	<u>34,250</u>	<u>18,154</u>
County Commissioners:				
Personal services	35,118	37,134	35,300	(1,834)
Commodities	497	4	225	221
Contractual services	4,965	3,634	3,500	(134)
	<u>40,580</u>	<u>40,772</u>	<u>39,025</u>	<u>(1,747)</u>

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
County Attorney:				
Personal services	\$ 63,940	\$ 65,829	\$ 66,106	\$ 277
Commodities	-	-	100	100
Contractual services	22,630	25,338	23,800	(1,538)
	86,570	91,167	90,006	(1,161)
Election expense:				
Personal services	9,716	8,770	9,720	950
Commodities	3,739	11,755	12,575	820
Contractual services	5,592	9,778	10,050	272
Reimbursed expenditures	-	(8)	-	8
	19,047	30,295	32,345	2,050
Conservation District	18,000	18,000	18,000	-
Tort liability	-	-	40,000	40,000
Other general government:				
Adjustment for qualifying budget credits	-	-	5,612	5,612
Miscellaneous	16,746	27,498	-	(27,498)
	16,746	27,498	5,612	(21,886)
Total general government	790,800	831,730	898,066	66,336
Public safety:				
Sheriff:				
Personal services	377,710	393,116	359,000	(34,116)
Commodities	90,111	66,027	66,700	673
Contractual services	69,096	63,796	61,150	(2,646)
Reimbursed expenditures	(20,120)	(1,288)	-	1,288
	516,797	521,651	486,850	(34,801)
911 emergency system	120	-	-	-

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012

(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Emergency preparedness:				
Personal services	\$ 3,120	\$ 3,120	\$ 3,120	\$ -
Commodities	7,298	1,002	1,250	248
Contractual services	2,285	2,096	6,000	3,904
Capital outlay	-	-	2,734	2,734
	<u>12,703</u>	<u>6,218</u>	<u>13,104</u>	<u>6,886</u>
Total public safety	<u>529,620</u>	<u>527,869</u>	<u>499,954</u>	<u>(27,915)</u>
Highways and streets:				
Road and bridge:				
Personal services	289,377	253,498	345,000	91,502
Commodities	271,686	258,407	319,350	60,943
Contractual services	118,164	94,451	98,900	4,449
Capital outlay	69,865	136,733	139,750	3,017
Reimbursed expenditures	(16,267)	(10,244)	-	10,244
	<u>732,825</u>	<u>732,845</u>	<u>903,000</u>	<u>170,155</u>
Noxious weed:				
Personal services	36,545	33,690	38,676	4,986
Commodities	49,847	57,127	98,930	41,803
Contractual services	11,262	6,920	13,605	6,685
Reimbursed expenditures	(8,641)	(10,127)	(40,000)	(29,873)
	<u>89,013</u>	<u>87,610</u>	<u>111,211</u>	<u>23,601</u>
Total highways and streets	<u>821,838</u>	<u>820,455</u>	<u>1,014,211</u>	<u>193,756</u>
Health and welfare:				
Area Agency on Aging	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Ambulance:				
Personal services	66,004	48,913	65,770	16,857
Commodities	48,453	46,907	41,250	(5,657)
Contractual services	31,633	37,436	38,600	1,164
Capital outlay	<u>10,365</u>	<u>29,521</u>	<u>27,000</u>	<u>(2,521)</u>
	<u>156,455</u>	<u>162,777</u>	<u>172,620</u>	<u>9,843</u>

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
County health:				
Personal services	\$ 34,274	\$ 35,224	\$ 57,750	\$ 22,526
Commodities	24,436	16,363	6,700	(9,663)
Contractual services	7,184	7,281	6,100	(1,181)
Capital outlay	-	-	3,000	3,000
	<u>65,894</u>	<u>58,868</u>	<u>73,550</u>	<u>14,682</u>
Mental health	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Total health and welfare	<u>277,349</u>	<u>276,645</u>	<u>301,170</u>	<u>24,525</u>
Sanitation:				
Personal services	31,758	27,559	45,100	17,541
Commodities	30,892	16,863	33,200	16,337
Contractual services	25,759	33,622	32,300	(1,322)
Capital outlay	499	-	10,000	10,000
Total sanitation	<u>88,908</u>	<u>78,044</u>	<u>120,600</u>	<u>42,556</u>
Operating transfers:				
Special machinery	-	100,000	-	(100,000)
Treasurer's equipment reserve	-	3,000	-	(3,000)
Total operating transfers	<u>-</u>	<u>103,000</u>	<u>-</u>	<u>(103,000)</u>
Transfers to related municipal entities:				
Free Fair	14,000	14,000	14,000	-
Extension Council	72,000	74,284	74,284	-
Pioneer-Krier Museum	46,039	45,289	45,298	9
Total transfers to related municipal entities	<u>132,039</u>	<u>133,573</u>	<u>133,582</u>	<u>9</u>

## CLARK COUNTY, KANSAS

## GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Neighborhood revitalization rebate	\$ 10,875	\$ 13,161	\$ 15,052	\$ 1,891
Total expenditures	2,651,429	2,784,477	\$ 2,982,635	\$ 198,158
Receipts over (under) expenditures	19,434	(4,240)		
Unencumbered cash balance, beginning of year	638,454	657,888	\$ 346,087	\$ 311,801
Unencumbered cash balance, end of year	\$ 657,888	\$ 653,648		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## SPECIAL VEHICLE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Licenses, fees and permits	\$ 20,403	\$ 21,304	\$ 20,000	\$ 1,304
Expenditures:				
General government:				
Commodities	4,743	4,788	\$ 10,000	\$ 5,212
Contractual services	3,432	1,752	10,000	8,248
Operating transfers out	16,202	12,228	10,000	(2,228)
Total expenditures	24,377	18,768	\$ 30,000	\$ 11,232
Receipts over (under) expenditures	(3,974)	2,536		
Unencumbered cash, beginning of year	16,202	12,228	\$ 10,000	\$ 2,228
Unencumbered cash, end of year	\$ 12,228	\$ 14,764		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## SPECIAL ALCOHOL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Private club liquor tax	\$ 1,081	\$ 612	\$ 919	\$ (307)
Expenditures:				
Health and welfare:				
Contractual services	1,546	240	\$ 4,400	\$ 4,160
Reimbursed expenditures	(825)	-	-	-
Total expenditures	721	240	\$ 4,400	\$ 4,160
Receipts over (under) expenditures	360	372		
Unencumbered cash, beginning of year	5,017	5,377	\$ 3,524	\$ 1,853
Unencumbered cash, end of year	\$ 5,377	\$ 5,749	\$ 43	\$ 5,706

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## EMERGENCY 911 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Licenses, fees and permits	\$ 8,748	\$ 2,134	\$ 10,000	\$ (7,866)
Expenditures:				
Public safety:				
Contractual services	12,028	15,388	\$ 65,000	\$ 49,612
Capital outlay	15,318	-	-	-
Total expenditures	27,346	15,388	\$ 65,000	\$ 49,612
Receipts over (under) expenditures	(18,598)	(13,254)		
Unencumbered cash, beginning of year	85,055	66,457	\$ 55,055	\$ 11,402
Unencumbered cash, end of year	\$ 66,457	\$ 53,203	\$ 55	\$ 53,148

See Independent Auditor's Report.



## CLARK COUNTY, KANSAS

## WIRELESS 911 EMERGENCY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance favorable (unfavorable)
	<u>2011</u>	<u>Actual</u>	<u>Budget</u>	
Cash receipts:				
Licenses, fees and permits	\$ 4,850	\$ 2,602	<u>\$ 4,500</u>	<u>\$ (1,898)</u>
Expenditures:				
Public safety:				
Contractual services	<u>230</u>	<u>230</u>	<u>\$ 18,000</u>	<u>\$ 17,770</u>
Receipts over (under) expenditures	4,620	2,372		
Unencumbered cash, beginning of year	<u>14,526</u>	<u>19,146</u>	<u>\$ 14,026</u>	<u>\$ 5,120</u>
Unencumbered cash, end of year	<u>\$ 19,146</u>	<u>\$ 21,518</u>	<u>\$ 526</u>	<u>\$ 20,992</u>

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## SPECIAL BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Taxes	\$ 39,259	\$ 30,578	\$ 28,961	\$ 1,617
Expenditures:				
Highways and streets:				
Contractual services	28,428	27,332	\$ 350,000	\$ 322,668
Neighborhood revitalization rebate	190	178	204	26
Total expenditures	28,618	27,510	\$ 350,204	\$ 322,694
Receipts over (under) expenditures	10,641	3,068		
Unencumbered cash, beginning of year	303,211	313,852	\$ 321,243	\$ (7,391)
Unencumbered cash, end of year	\$ 313,852	\$ 316,920		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance favorable (unfavorable)
	2011	Actual	Budget	
Cash receipts:				
Taxes	\$ 878,834	\$ 913,511	\$ 894,708	\$ 18,803
Expenditures:				
General government:				
Personal services	874,635	794,607	\$ 987,000	\$ 192,393
Neighborhood revitalization rebate	4,751	5,587	6,389	802
Total expenditures	879,386	800,194	\$ 993,389	\$ 193,195
Receipts over (under) expenditures	(552)	113,317		
Unencumbered cash, beginning of year	176,053	175,501	\$ 98,681	\$ 76,820
Unencumbered cash, end of year	\$ 175,501	\$ 288,818		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## NOXIOUS WEED CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Transfer from general	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Highways and streets:				
Capital outlay	2,238	6,392	\$ 62,000	\$ 55,608
Receipts over (under) expenditures	(2,238)	(6,392)		
Unencumbered cash, beginning of year	77,282	75,044	\$ 62,282	\$ 12,762
Unencumbered cash, end of year	\$ 75,044	\$ 68,652	\$ 282	\$ 68,370

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## RURAL FIRE DISTRICT #1 ASHLAND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes	\$ 79,094	\$ 77,884	\$ 75,763	\$ 2,121
State and federal aid	4,626	-	-	-
Other	7,376	-	-	-
Total cash receipts	91,096	77,884	\$ 75,763	\$ 2,121
Expenditures:				
Public safety:				
Commodities	17,341	-	\$ 18,000	\$ 18,000
Contractual services	47,676	-	30,000	30,000
Capital outlay	13,718	-	23,000	23,000
Transfer to related municipal entity	-	90,508	-	(90,508)
Operating transfers	15,835	7,693	25,000	17,307
Neighborhood revitalization rebate	171	188	230	42
Total expenditures	94,741	98,389	\$ 96,230	\$ (2,159)
Receipts over (under) expenditures	(3,645)	(20,505)		
Unencumbered cash, beginning of year	19,243	15,598	\$ 20,467	\$ (4,869)
Unencumbered cash, end of year	\$ 15,598	\$ (4,907)		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## RURAL FIRE DISTRICT #2 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

	2011	2012		Variance favorable (unfavorable)
		Actual	Budget	
Cash receipts:				
Taxes	\$ 34,930	\$ 40,483	\$ 38,981	\$ 1,502
Expenditures:				
Public safety:				
Commodities	6,819	-	\$ 2,950	\$ 2,950
Contractual services	16,727	-	10,000	10,000
Capital outlay	11,799	-	40,000	40,000
Transfer to related municipal entity	3,289	50,399	-	(50,399)
Neighborhood revitalization rebate	35	430	481	51
Total expenditures	38,669	50,829	\$ 53,431	\$ 2,602
Receipts over (under) expenditures	(3,739)	(10,346)		
Unencumbered cash, beginning of year	14,218	10,479	\$ 14,450	\$ (3,971)
Unencumbered cash, end of year	\$ 10,479	\$ 133		

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

## RURAL FIRE DISTRICT #3 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2012  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2011)

		2012		Variance
	2011	Actual	Budget	favorable (unfavorable)
Cash receipts:				
Taxes	\$ 2,187	\$ 2,025	<u>\$ 2,054</u>	<u>\$ (29)</u>
Expenditures:				
Public safety:				
Appropriations	<u>2,198</u>	<u>2,013</u>	<u>\$ 2,100</u>	<u>\$ 87</u>
Receipts over (under) expenditures	(11)	12		
Unencumbered cash, beginning of year	<u>-</u>	<u>(11)</u>	<u>\$ 46</u>	<u>\$ (57)</u>
Unencumbered cash, end of year	<u>\$ (11)</u>	<u>\$ 1</u>		

See Independent Auditor's Report.

# CLARK COUNTY, KANSAS

## ALL NON-BUDGETED SPECIAL PURPOSE FUNDS SCHEDULE OF RECEIPTS AND EXPENDITURES REGULATORY BASIS

For the Year Ended December 31, 2012

	Treasurer's equipment reserve	Diversion fee	P.A.T.F.	Special prosecutor's trust
Cash receipts:				
State and federal aid	\$ -	\$ -	\$ -	\$ -
Licenses, fees and permits	-	3,500	452	-
Fines and forfeitures	-	-	-	148,189
Other	-	-	-	-
Operating transfers	3,000	-	-	-
Total cash receipts	3,000	3,500	452	148,189
Expenditures:				
General government	-	1,352	254	-
Public safety	-	-	-	40,251
Highways and streets	-	-	-	-
Health and welfare	-	-	-	-
Transfer to related municipal entity	-	-	-	-
Total expenditures	-	1,352	254	40,251
Receipts over (under) expenditure	3,000	2,148	198	107,938
Unencumbered cash, beginning of year	3,000	13,549	3,238	549,817
Unencumbered cash, end of year	\$ 6,000	\$ 15,697	\$ 3,436	\$ 657,755



Special law enforcement trust	Special concealed carry license	Equipment reserve	Capital improvement	Bioterrorism grant	Register of deeds technology
\$ -	\$ -	\$ -	\$ -	\$ 7,565	\$ -
-	227	-	-	-	6,736
1,025,766	-	-	-	-	-
63,093	-	-	-	-	-
-	-	-	-	-	-
<u>1,088,859</u>	<u>227</u>	<u>-</u>	<u>-</u>	<u>7,565</u>	<u>6,736</u>
-	-	54,978	97,989	-	1,090
942,290	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	8,567	-
-	-	-	-	-	-
<u>942,290</u>	<u>-</u>	<u>54,978</u>	<u>97,989</u>	<u>8,567</u>	<u>1,090</u>
146,569	227	(54,978)	(97,989)	(1,002)	5,646
<u>547,399</u>	<u>1,220</u>	<u>481,461</u>	<u>558,454</u>	<u>1,970</u>	<u>9,797</u>
<u>\$ 693,968</u>	<u>\$ 1,447</u>	<u>\$ 426,483</u>	<u>\$ 460,465</u>	<u>\$ 968</u>	<u>\$ 15,443</u>

**CLARK COUNTY, KANSAS**

**ALL NON-BUDGETED SPECIAL PURPOSE FUNDS  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS**

For the Year Ended December 31, 2012

	911 land/ wireless/ VOIP	Special machinery	Ambulance capital outlay	Rural fire district #1 Englewood	Total
Cash receipts:					
State and federal aid	\$ -	\$ -	\$ -	\$ -	\$ 7,565
Licenses, fees and permits	38,847	-	-	-	49,762
Fines and forfeitures	-	-	-	-	1,173,955
Other	-	-	-	-	63,093
Operating transfers	-	100,000	-	7,693	110,693
	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>7,693</u>	<u>110,693</u>
Total cash receipts	<u>38,847</u>	<u>100,000</u>	<u>-</u>	<u>7,693</u>	<u>1,405,068</u>
Expenditures:					
General government	-	-	-	-	155,663
Public safety	-	-	-	-	982,541
Highways and streets	-	34,000	-	-	34,000
Health and welfare	-	-	8,000	-	16,567
Transfer to related municipal entity	-	-	-	11,894	11,894
	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,894</u>	<u>11,894</u>
Total expenditures	<u>-</u>	<u>34,000</u>	<u>8,000</u>	<u>11,894</u>	<u>1,200,665</u>
Receipts over (under) expenditures	38,847	66,000	(8,000)	(4,201)	204,403
Unencumbered cash, beginning of year	<u>-</u>	<u>38,279</u>	<u>10,618</u>	<u>2,426</u>	<u>2,221,228</u>
Unencumbered cash, end of year	<u>\$ 38,847</u>	<u>\$ 104,279</u>	<u>\$ 2,618</u>	<u>\$ (1,775)</u>	<u>\$ 2,425,631</u>

See Independent Auditor's Report.

## CLARK COUNTY, KANSAS

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS

For the Year Ended December 31, 2012

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County clerk	\$ -	\$ 6,665	\$ 6,665	\$ -
Register of deeds	-	76,777	76,777	-
District court	115,603	99,708	97,165	118,146
Sheriff	-	49,156	49,156	-
Law library	2,603	2,562	4,200	965
Tax collections	4,649,739	7,683,827	7,705,155	4,628,411
Tax accounts	68,064	5,144,121	5,179,127	33,058
Motor vehicle fees and sales tax collections	6,614	220,513	218,414	8,713
Oil and gas depletion trust	-	399,594	-	399,594
Drivers license fees	699	6,006	5,894	811
Fish and game licenses and hatchery fees	-	6,112	6,112	-
Clark County 2007 NRP	-	54,028	54,028	-
Seized drug funds	720,660	470,909	1,131,507	60,062
Total	<u>\$ 5,563,982</u>	<u>\$ 14,219,978</u>	<u>\$ 14,534,200</u>	<u>\$ 5,249,760</u>

See Independent Auditor's Report.